



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: June 17, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

April 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 548,949,460	\$2,389,023,474
Percent Change	(1.6%)	(10.4%)
Corporate Income Tax		
Net Collections	\$ 125,213,564	\$ 607,514,729
Percent Change	(29.5%)	(24.6%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 373,838,251	\$3,700,796,799
Change	(6.1%)	(2.1%)
Total Big Three Tax Types		
Net Collections	\$1,048,001,275	\$6,697,335,002
Percent Change	(7.5%)	(7.6%)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

April 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	April 2008	April 2007	% Change
Gross Collections	\$ 675,341,552	\$ 642,965,695	5.0
Withholding	252,380,958	254,005,934	(0.6)
Refunds	(321,728,139)	(293,304,438)	9.7
Urban Revenue Sharing	(57,044,911)	(45,935,888)	24.2
Net Collections	\$ 548,949,460	\$ 557,731,303	(1.6)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% Change
Gross Collections	\$ 1,280,598,316	\$ 1,332,960,938	(3.9)
Withholding	2,808,434,053	2,752,184,505	2.0
Refunds	(1,129,559,789)	(959,762,457)	17.7
Urban Revenue Sharing	(570,449,106)	(459,358,884)	24.2
Net Collections	\$ 2,389,023,474	\$ 2,666,024,102	(10.4)

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In April 2008, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of three refunds to individual income taxpayers during April 2008. These refunds totaled \$1,390 for an average refund of \$463. Attorney payments are not included in the refund amount and total \$347 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 616.27	1,380,932
2007 CYTD	\$ 625.08	1,255,473
% Change	(1.4)	10.0

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2007, which shows a decrease of 7.7 in withholding payments over the first quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

2 nd Quarter 2007	1.3	1 st Quarter 2008	1.5
3 rd Quarter 2007	5.0	2 nd Quarter 2008	16.9
4 th Quarter 2007	(1.8)		

Withholding continued

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0 option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2008.

	April 2008	Calendar Year Total
Check Off	\$1,598,455	\$4,846,645
Voluntary Donation	\$17,369	\$33,231
Number of Returns	217,539	682,114

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 2008	April 2007	% Change
Gross Collections	\$132,091,078	\$181,878,156	(27.4)
Refunds	(\$6,877,514)	(\$4,248,464)	61.9
Net Collections	\$125,213,564	\$177,629,692	(29.5)

	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$775,852,435	\$875,518,516	(11.4)
Refunds	(\$168,337,706)	(\$69,926,939)	140.7
Net Collections	\$607,514,729	\$805,591,577	(24.6)

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

April 2008	\$66,581,668	Calendar Year Total	\$147,890,652
April 2007	\$82,218,935	Calendar Year Total	\$168,963,073
% Change	(19.0%)	% Change	(12.5%)

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% chg
April 2008	440	61	91	12	12	0	616	(2.7)
April 2007	448	75	87	10	13	0	633	
CY 2008	1,016	134	163	30	21	1	1,365	(4.9)
CY 2007	1,053	155	177	24	26	0	1,435	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
April 2008	\$5,614,870	\$4,308,433	\$19,615,413	\$8,228,500	\$18,966,250	\$56,733,466	(21.0)
April 2007	\$5,613,551	\$5,364,041	\$18,820,568	\$6,992,724	\$35,016,890	\$71,807,774	
CY 2008	\$11,430,569	\$9,346,148	\$35,521,240	\$20,208,500	\$48,338,250	\$124,844,707	(12.0)
CY 2007	\$12,816,396	\$10,884,454	\$39,743,246	\$15,904,724	\$62,508,662	\$141,857,482	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 06/07 by corporate fiscal year. For example, in FY 06/07, 6.1% of the refund dollars paid were for corporate fiscal years ending in 2002 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	02 & Prior	03	04	05	06	07
FY 06/07	6.1%	1.7%	1.0%	71.2%	20.0%	0.0%
Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	16.8%	4.8%	4.0%	64.6%	8.2%	1.6

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

April 2008	\$8,668,601	Calendar Year Total	\$68,189,178
April 2007	\$5,177,395	Calendar Year Total	\$35,641,332
% Change	67.4%	% Change	91.3%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

Through April 2008, 64,333 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	33	17,051	38,943	149	8,157
%	0.1	26.5	60.5	0.2	12.7

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through April 2007, the Department of Revenue received 37,408 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 72.0% increase in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for April 2008 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	April 2008	April 2007	% change
Distribution Base	\$157,513,383	\$166,341,614	(5.3)
Non shared	290,717,142	313,803,617	(7.4)
Use Tax	28,794,743	27,021,534	6.6
Education Tax	54,592,815	58,478,229	(6.6)
Other Revenues	71,030,673	75,317,875	(5.7)
Total Collections	\$602,648,756	\$640,962,868	(6.0)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Distribution Base	\$1,492,900,091	\$1,535,023,042	(2.7)
Non shared	2,891,858,338	2,982,387,932	(3.0)
Use Tax	294,037,219	267,423,075	9.9
Education Tax	542,269,545	556,848,392	(2.6)
Other Revenues	680,210,026	696,379,750	(2.3)
Total Collections	\$5,901,275,219	\$6,038,062,192	(2.3)

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	April 2008	April 2007	% change
Retained by State	\$373,838,251	\$398,196,373	(6.1)
Returned to Counties	63,808,671	67,384,988	(5.3)
Returned to Cities	39,378,346	41,585,403	(5.3)
Education Tax	54,592,815	58,478,229	(6.6)
Other Revenues	71,030,673	75,317,875	(5.7)
Total Collections	\$602,648,756	\$640,962,868	(6.0)

Distribution of Transaction Privilege, Severance and Use Tax Receipts continued

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Retained by State	\$3,700,796,798	\$3,779,240,454	(2.1)
Returned to Counties	604,773,827	621,837,834	(2.7)
Returned to Cities	373,225,023	383,755,761	(2.7)
Education Tax	542,269,545	556,848,392	(2.6)
Other Revenues	680,210,026	696,379,750	(2.3)
Total Collections	\$5,901,275,219	\$6,038,062,192	(2.3)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	April 2008	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$181,304	(53.4)	\$2,004,827	(32.4)
Non-Metal Mining	3.125	531,441	(21.4)	5,518,765	(16.0)
Oil/Gas					
Utilities	5.6	28,234,331	(3.4)	394,792,331	7.0
Communications	5.6	16,165,752	7.3	151,867,103	3.5
Private Car/Pipelines	5.6	84,277	1.4	775,002	(4.5)
Publishing	5.6	148,605	N/A	4,982,825	(8.3)
Job Printing	5.6	1,666,666	(4.0)	16,207,919	(3.7)
Restaurants & Bars	5.6	46,123,521	(1.0)	397,779,270	0.3
Amusements	5.6	6,535,510	(0.9)	46,625,424	7.3
Commercial Lease	0	16	27.7	(16,711)	N/A
Rental of Personal Property	5.6	17,779,561	(0.5)	165,217,152	2.4
Contracting	5.6	77,444,923	(18.3)	848,174,950	(9.6)
Retail	5.6	232,932,734	(5.3)	2,204,209,856	(3.4)
Mining Severance	2.5	3,860,453	32.2	32,286,893	(9.3)
Timber Severance*	0	(5)	N/A	4,747	(58.2)
Hotel/Motel	5.5	15,676,334	(6.6)	110,277,730	2.7
Membership Camping*	0	(4)	N/A	1,445	N/A
Use Tax	5.6	28,794,743	6.6	294,037,219	10.0
Rental Occupancy Tax*	0	8	N/A	N/A	N/A
Jet Fuel		637,069	21.0	3,759,017	(18.1)
Jet Fuel Use Tax	.0305/.0105 gal	35,138	(57.3)	949,832	15.4
Telecomm Devices	----	531,713	6.0	5,524,941	0.1
911 Telecommunications		1,411,032	N/A	12,636,844	N/A
911 Wireline	0.20/month per active service	3,434	N/A	950,476	N/A
911 Wireless	0.20/month per active service	9,447	N/A	869,358	N/A
Total		\$478,788,001	(6.0)	\$4,699,357,123	(2.3)

*As of 11/1/06, these categories are no longer subject to county and state tax.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	April 2008	% Chg	Fiscal Year Total	% Chg
Transporting	\$3,631,080	(53.3)	\$40,448,268	(32.7)
Non-Metal Mining Oil/Gas	17,026,931	(21.4)	176,881,228	(15.9)
Utilities	565,262,928	(3.3)	7,903,698,374	7.1
Communications	323,548,638	7.3	3,040,928,991	3.5
Private Car/Pipelines	1,687,304	1.4	15,526,241	(4.4)
Publishing	2,981,374	N/A	99,795,152	(8.3)
Job Printing	33,362,230	(4.0)	324,597,413	(3.7)
Restaurants & Bars	923,101,087	(1.0)	7,965,462,220	0.3
Amusements	130,788,753	(0.9)	933,825,492	7.4
Commercial Lease	519	(2.6)	(444,112)	N/A
Rental of Personal Property	355,849,679	(0.5)	3,308,305,268	2.4
Contracting	1,550,517,144	(18.3)	16,987,214,641	(9.6)
Retail	4,662,380,324	(5.3)	44,143,134,451	(3.3)
Mining Severance	154,570,525	32.2	1,293,750,447	(9.2)
Timber Severance*	0	N/A	3,210	(44.1)
Hotel/Motel	285,173,726	(6.6)	1,984,874,263	1.5
Membership Camping*	0	N/A	30,178	N/A
Use Tax	578,836,485	6.7	5,902,694,501	10.0
Rental Occupancy Tax*	5	N/A	(2,673,405)	N/A
Total	\$9,588,718,732	(5.7)	\$94,118,052,822	(2.3)

*As of 11/1/06, these categories are no longer subject to county and state tax.

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 2008 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 465,872	0.8	\$ 4,249,640	2.1
Coconino	1,425,310	2.4	14,410,539	(3.6)
Cochise	1,096,792	1.9	10,499,152	(0.3)
Gila	467,640	0.8	4,441,290	(0.6)
Graham	310,939	0.5	2,941,821	4.4
Greenlee	392,019	0.7	3,666,671	(12.1)
La Paz	180,835	0.3	1,650,597	(2.4)
Maricopa	40,977,650	70.1	388,625,838	(2.7)
Mohave	1,841,945	3.1	17,544,746	(4.1)
Navajo	930,262	1.6	9,064,340	(0.7)
Pima	9,258,847	15.8	86,905,576	(2.3)
Pinal	2,137,712	3.7	20,037,272	(4.6)
Santa Cruz	420,565	0.7	3,934,907	(3.8)
Yavapai	2,168,123	3.7	20,952,483	(5.8)
Yuma	1,734,160	3.0	15,848,957	(1.7)
Total	\$ 63,808,671		\$ 604,773,827	(2.7)

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 2008 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during April 2008 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in April 2008. The table compares the receipts to April 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 2008	April 2007	% Change
Spirituous	\$ 3,587,527	\$ 2,406,970	49.0
Vinous	1,569,946	1,013,910	54.8
Malt	2,084,970	2,126,229	(1.9)
Cigarette	33,606,830	35,294,332	(4.8)
Other Tobacco	1,595,893	1,195,637	33.5
Tobacco Licenses	475	225	111.1
Total	\$ 42,445,643	\$42,037,303	1.0
	Fiscal Year (07/08)	Fiscal Year (06/07)	% Change
Spirituous	\$23,033,474	\$22,881,334	0.7
Vinous	10,953,206	8,723,610	25.6
Malt	19,822,213	20,289,546	(2.3)
Cigarette*	324,345,981	274,986,587	17.9
Other Tobacco	13,865,441	9,771,277	41.9
Tobacco Licenses	4,500	5,450	(17.4)
Total	\$392,024,815	\$336,657,804	16.4

*Through April 2008, \$589,440 of cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	April 2008	FY 07/08
Spirituous	\$2,511,269	\$16,123,432
Vinous	391,451	2,730,709
Malt	521,242	4,955,552
Cigarettes	2,666,847	26,297,331
Other Tobacco	71,815	624,348
Tobacco Licenses	475	4,500
Total	\$6,163,100	\$50,735,872

Other dedicated revenues from luxury taxes:

	April 2008	FY07/08
Corrections Fund	\$2,948,065	\$23,890,731
Tobacco Tax & Health Care Fund ²	7,094,794	66,976,799
Tobacco Products Tax Fund ³	10,642,192	100,623,558
Wine Promotional Fund	4,140	30,369
Drug Treatment & Education Fund	908,267	7,146,452
Corrections Rev. Fund	363,180	2,843,158
Smoke Free Arizona Fund ⁴	333,356	3,270,696
Early Childhood Development and Health Fund ⁵	\$13,988,549	\$136,507,180

Estate Tax

	Monthly	FYTD
April-08	\$ 51,881	\$ 320,003
April-07	\$ 254,109	\$ (571,456)
%change	N/A	N/A

Bingo Tax

	Monthly	FYTD
April-08	\$ 66,276	\$ 484,571
April-07	\$ 80,090	\$ 538,559
% change	(17.2)	(10.0)

Unclaimed Property

	Monthly	FYTD
April-08	\$ 1,123,666	\$ 67,351,439
April-07	\$ (2,242,564)	\$ 67,343,982
% change	N/A	N/A

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁴ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁵ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
April 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,035,022	88,265
Eagar	\$52,006	4,435	Tempe	1,944,175	165,796
St. Johns	45,322	3,865	Tolleson	76,198	6,498
Springerville	24,215	2,065	Wickenburg	71,261	6,077
<u>Cochise County</u>			Youngtown	72,269	6,163
Benson	55,583	4,740	<u>Mohave County</u>		
Bisbee	77,042	6,570	Bullhead City	448,062	38,210
Douglas	201,634	17,195	Colorado City	47,843	4,080
Huachuca City	21,459	1,830	Kingman	303,242	25,860
Sierra Vista	512,322	43,690	Lake Havasu City	626,595	53,435
Tombstone	18,879	1,610	<u>Navajo County</u>		
Willcox	45,557	3,885	Holbrook	63,615	5,425
<u>Coconino County</u>			Pinetop-Lakeside	48,840	4,165
Flagstaff	717,474	61,185	Show Low	115,915	9,885
Fredonia	13,016	1,110	Snowflake	57,869	4,935
Page	83,374	7,110	Taylor	48,078	4,100
Williams	36,879	3,145	Winslow	115,328	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	87,889	7,495	Marana	313,386	26,725
Hayden	10,460	892	Oro Valley	462,016	39,400
Miami	22,925	1,955	Sahuarita	164,051	13,990
Payson	180,937	15,430	South Tucson	66,019	5,630
Star Valley	23,523	2,006	Tucson	6,212,245	529,770
Winkelman	5,195	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	399,515	34,070
Pima	25,587	2,182	Casa Grande	380,753	32,470
Safford	109,758	9,360	Coolidge	95,921	8,180
Thatcher	53,355	4,550	Eloy	130,455	11,125
<u>Greenlee County</u>			Florence	240,741	20,530
Clifton	30,441	2,596	Kearny	26,372	2,249
Duncan	9,522	812	Mammoth	20,662	1,762
<u>La Paz County</u>			Maricopa	186,847	15,934
Parker	38,462	3,280	Superior	38,157	3,254
Quartzsite	42,215	3,600	<u>Santa Cruz</u>		
<u>Maricopa County</u>			<u>County</u>		
Avondale	813,290	69,356	Nogales	255,985	21,830
Buckeye	297,919	25,406	Patagonia	10,788	920
Carefree	43,200	3,684	<u>Yavapai County</u>		
Cave Creek	55,888	4,766	Camp Verde	125,823	10,730
Chandler	2,706,959	230,845	Chino Valley	144,527	12,325
El Mirage	375,957	32,061	Clarkdale	43,153	3,680
Fountain Hills	287,201	24,492	Cottonwood	127,348	10,860
Gila Bend	23,218	1,980	Dewey-Humboldt	47,257	4,030
Gilbert	2,081,935	177,544	Jerome	3,870	330
Glendale	2,842,093	242,369	Prescott	478,081	40,770
Goodyear	541,908	46,213	Prescott Valley	393,711	33,575
Guadalupe	65,140	5,555	Sedona	128,227	10,935
Litchfield Park	53,097	4,528	<u>Yuma County</u>		
Mesa	5,254,511	448,096	San Luis	268,884	22,930
Paradise Valley	162,562	13,863	Somerton	114,331	9,750
Peoria	1,619,907	138,143	Wellton	23,101	1,970
Phoenix	17,306,080	1,475,834	Yuma	1,047,229	89,306
Queen Creek	192,476	16,414			
Scottsdale	2,752,774	234,752	TOTAL	\$57,044,911	4,864,696

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
April 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	714,480	88,265
Eagar	\$35,900	4,435	Tempe	1,342,072	165,796
Springerville	16,716	2,065	Tolleson	52,599	6,498
St. Johns	31,286	3,865	Wickenburg	49,192	6,077
<u>Cochise County</u>			Youngtown	49,888	6,163
Benson	38,369	4,740	<u>Mohave County</u>		
Bisbee	53,182	6,570	Bullhead City	309,299	38,210
Douglas	139,189	17,195	Colorado City	33,026	4,080
Huachuca City	14,813	1,830	Kingman	209,329	25,860
Sierra Vista	353,658	43,690	Lake Havasu City	432,541	53,435
Tombstone	13,033	1,610	<u>Navajo County</u>		
Willcox	31,448	3,885	Holbrook	43,914	5,425
<u>Coconino County</u>			Pinetop/Lakeside	33,715	4,165
Flagstaff	495,275	61,185	Show Low	80,016	9,885
Fredonia	8,985	1,110	Snowflake	39,947	4,935
Page	57,553	7,110	Taylor	33,188	4,100
Williams	25,458	3,145	Winslow	79,612	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	60,670	7,495	Marana	216,331	26,725
Hayden	7,220	892	Oro Valley	318,932	39,400
Miami	15,825	1,955	Sahuarita	113,245	13,990
Payson	124,902	15,430	South Tucson	45,573	5,630
Star Valley	16,238	2,006	Tucson	4,288,339	529,770
Winkelman	3,586	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	275,787	34,070
Pima	17,663	2,182	Casa Grande	262,836	32,470
Safford	75,767	9,360	Coolidge	66,215	8,180
Thatcher	36,831	4,550	Eloy	90,054	11,125
<u>Greenlee County</u>			Florence	166,185	20,530
Clifton	21,014	2,596	Kearny	18,205	2,249
Duncan	6,573	812	Mammoth	14,263	1,762
<u>La Paz County</u>			Maricopa	128,981	15,934
Parker	26,551	3,280	Superior	26,340	3,254
Quartzsite	29,141	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	176,708	21,830
Avondale	561,417	69,356	Patagonia	7,447	920
Buckeye	205,654	25,406	<u>Yavapai County</u>		
Carefree	29,821	3,684	Camp Verde	86,856	10,730
Cave Creek	38,579	4,766	Chino Valley	99,767	12,325
Chandler	1,868,625	230,845	Clarkdale	29,789	3,680
El Mirage	259,525	32,061	Cottonwood	87,909	10,860
Fountain Hills	198,256	24,492	Dewey-Humboldt	32,622	4,030
Gila Bend	16,028	1,980	Jerome	2,671	330
Gilbert	1,437,169	177,544	Prescott	330,022	40,770
Glendale	1,961,909	242,369	Prescott Valley	271,780	33,575
Goodyear	374,081	46,213	Sedona	88,516	10,935
Guadalupe	44,966	5,555	<u>Yuma County</u>		
Litchfield Park	36,653	4,528	San Luis	185,612	22,930
Mesa	3,627,211	448,096	Somerton	78,924	9,750
Paradise Valley	112,217	13,863	Wellton	15,947	1,970
Peoria	1,118,229	138,143	Yuma	722,907	89,306
Phoenix	11,946,461	1,475,834			
Queen Creek	132,867	16,414			
Scottsdale	1,900,251	234,752	TOTAL	\$39,378,346	4,864,696

TABLE 4
County Tax Collections
April 2008

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 145,486							
Cochise		\$ 687,391							
Coconino		\$ 989,576	\$ 985,142					\$ 247,214	
Gila	\$ 274,155	\$ 264,287							
Graham		\$ 204,337							
Greenlee		\$ 177,838							
La Paz		\$ 112,948	\$ 112,947				\$ 32		
Maricopa	\$ 2,543,322		\$ 11,837,773	\$ 625,461	\$ 204				\$ 3,207,519
Mohave		\$ 591,644							
Navajo		\$ 564,690							
Pima	\$ 6,581,032			\$ 153,858		\$ 24,319			
Pinal	\$ 1,602,810	\$ 1,507,276					\$ 300,276		
Santa Cruz		\$ 306,574	\$ 308,414						
Yavapai		\$ 1,332,016	\$ 665,897						
Yuma		\$ 1,169,891	\$ 1,169,892				\$ 231,341	\$ 11,540	